

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text also notes that records should be kept for a sufficient period to allow for a thorough audit.

2. The second part of the document outlines the specific requirements for record-keeping. It states that all transactions must be recorded in a clear and concise manner, and that the records must be accessible to all authorized personnel. The text also mentions that records should be stored in a secure and protected environment to prevent loss or damage.

RECORD-KEEPING REQUIREMENTS		
1. Accuracy	2. Accessibility	3. Security
4. Clarity	5. Consistency	6. Completeness
7. Timeliness	8. Reliability	9. Auditability
10. Transparency	11. Accountability	12. Integrity

## RECORD-KEEPING REQUIREMENTS

The first requirement is that all transactions must be recorded accurately. This means that the records should reflect the actual amounts and dates of all transactions. It is important to ensure that the records are free from errors and that they provide a true and fair view of the financial activities.

The second requirement is that the records must be accessible to all authorized personnel. This means that the records should be stored in a way that allows them to be retrieved easily and quickly. It is also important to ensure that the records are protected from unauthorized access and that they are kept in a secure and protected environment.

The third requirement is that the records must be kept for a sufficient period to allow for a thorough audit. This means that the records should be retained for a period of time that is long enough to allow for a complete review of the financial activities. The specific period for which records should be kept will depend on the nature of the transactions and the requirements of the relevant regulatory authorities.